Distressed Unit Appeals Board Process

Distressed Political Subdivision Petition

Petition due to DUAB on or before December 8, 2008.

Initial Hearing

DUAB reviews and comments upon the distressed unit's petition and proposed financial plan not more than 30 calendar days from the date the distressed unit filed the petition.

Financial Plan Development

Distressed unit works with DUAB, taxpayers and other units affected by the financial plan to develop an acceptable financial plan.

Adoption by Affected Units

In order for DUAB to authorize relief, the governing body of each political subdivision affected by the financial plan must adopt a resolution agreeing to the terms of the distressed unit's financial plan.

Final Hearing

DUAB conducts final hearing on Circuit Breaker relief not more than 30 calendar days after receipt of each affected unit's resolution approving the distressed unit's financial plan.

Final Determination

Not more than 7 calendar days from the final hearing, the DUAB shall issue a written final determination containing the relief actions, if any, approved at the final hearing.

Audit

If relief is granted, DUAB is required to conduct audits as necessary to ensure distressed unit is abiding by terms of the agreed to financial plan.